

ARIZONA STATE BOARD OF ACCOUNTANCY

OPEN SESSION MINUTES

February 12, 2007

Members of the Arizona State Board of Accountancy held a meeting at 8:16 a.m. on Monday, February 12, 2007 at the Accountancy Board Office in Suite 165, 100 N. 15th Avenue, Phoenix, Arizona. An Executive Session was held from 8:34 a.m. to 9:52 a.m.

BOARD MEMBERS:

Earl R. Shivers, CPA	President
Marianne E. DeVries, CPA	Treasurer
*☉ Patrick J. Ramirez	Secretary
Donald R. Bays, CPA	Member
☉ Debbi Fitzgerald, CPA	Member
^ Samuel L. Fogleman, CPA	Member
James E. May.....	Member

*☉ Arrived at 8:20 a.m.

☉ Left at 10:21 a.m.

^ Absent

OTHERS PRESENT:

Valerie M. Elliott	Executive Director
Jim Dubé	Deputy Director
Dawn Walton Lee, Esq.	Assistant Attorney General
Ryan P. Edmonson.....	Programs & Projects Specialist II
Yolanda M. Barajas	Administrative Assistant III

GUESTS PARTICIPATING:

Christopher Munns, Esq	Assistant Attorney General, Solicitor General's Office
Seth T. Hargraves, Esq.	Assistant Attorney General
Donald D. Bailey	Registrant (Revoked)
Lee Stein, Esq	Attorney
Cindie Hubiak, CPA.....	ASCPA, President and CEO

The meeting was called to order at 8:16 a.m. by Earl R. Shivers, President. The following order of business was then considered:

OPEN SESSION

CALL TO THE PUBLIC

Cindie Hubiak, CPA addressed the Board regarding mobility.

MINUTES

January 8, 2007 Board Meeting

A motion was made by Donald R. Bays, seconded by James E. May and passed to approve the Open Session Minutes from the January 8, 2007 Board meeting, as amended.

A motion was made by Marianne E. DeVries, seconded by James E. May and passed to approve the Executive Session Minutes from the January 8, 2007 Board meeting.

DECLARATION OF CONFLICTS OF INTEREST

Donald R. Bays, CPA declared a conflict on File No. 2007.083.

EXECUTIVE DIRECTOR'S REPORT

Valerie M. Elliott, Executive Director, gave an update to the Board on the budget, performance measurements and agency operations.

A motion was made by Donald R. Bays, seconded by Patrick J. Ramirez and passed to go into Executive Session at 8:34 a.m. to seek legal advice and review confidential material pursuant to A.R.S. § 38-431.03(A)(2)(3) and (4).

After consideration in Executive Session, the Board reconvened in Open Session at 9:52 a.m.

ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION

Review Board Motion to Dismiss

File No. 1996.201; Bailey, Donald D.

Donald D. Bailey was present. Seth T. Hargraves, Assistant Attorney General was also present to present the State's motion to dismiss and answer any questions.

A motion was made by Marianne E. DeVries, seconded by Donald R. Bays and passed to accept the state's motion to dismiss.

Settlement Offer

File No. 2007.028; Arnold, Chris J.

Christopher Munns, Assistant Attorney General, from the Solicitor General's Office was present to provide legal advice to the Board. Lee Stein, Attorney for the registrant was also present. Mr. Stein requested that the Board reconsider their offer and asked that the Board offer a relinquishment Order without Findings of Fact and Conclusions of Law. The Board directed Dawn W. Lee, Assistant Attorney General to work with Mr. Stein regarding amending the Decision and Order (By Consent).

PRESIDENT'S REPORT

Earl R. Shivers presented Seth T. Hargraves, Assistant Attorney General with a service award and thanked him for his time and dedication with the Board.

COMMITTEE RECOMMENDATIONS – COMPLAINT/INITIAL ANALYSIS FILES

File No. 2006.014

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Accounting and Auditing Standards Committee's recommendation to close the complaint file.

File No. 2007.015

File No. 2007.076

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Tax Practice Committee's recommendations to open investigation files.

File No. 2007.021

File No. 2007.062

File No. 2007.063

File No. 2007.066

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Tax Practice Committee's recommendations to close the files.

COMMITTEE RECOMMENDATIONS – INVESTIGATION FILES

File No. 2005.029

A motion was made by Patrick J. Ramirez, seconded by Donald R. Bays and passed to issue an Administrative Letter of Concern, as amended in executive session.

File No. 2005.064/2006.103

A motion was made by Patrick J. Ramirez, seconded by James E. May and passed to accept the Tax Practice Committee's recommendation to offer a Decision and Order (by Consent) to include 1 year probation, 20 hours of CPE and reimbursement of the Board's costs.

Marianne E. DeVries declared a conflict and did not vote.

File No. 2006.062

A motion was made by Patrick J. Ramirez, seconded by James E. May and passed to offer a Decision and Order (by Consent) to include 3 years probation, 16 hours of CPE in the areas of compilations, reviews and GAAP updates, reimbursement of the Board's cost, and if not accepted within 30 days, to file a Complaint and Notice of Hearing.

File No. 2007.013

A motion was made by Patrick J. Ramirez, seconded by James E. May and passed to accept the Tax Practice Committee's recommendation to offer a Decision and Order (by Consent) to include 1 year probation, client restitution and reimbursement of the Board's costs.

COMMITTEE RECOMMENDATIONS - PEER REVIEW

File No. 2007.069

A motion was made by Patrick J. Ramirez, seconded by Donald R. Bays and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern, as amended in executive session.

File No. 2007.070

A motion was made by Patrick J. Ramirez, seconded by James E. May and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern, as amended in executive session.

File No. 2007.071

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern, as amended in executive session.

File No. 2007.072

A motion was made by Patrick J. Ramirez, seconded by Donald R. Bays and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern, as amended in executive session.

File No. 2007.073

A motion was made by Patrick J. Ramirez, seconded by Donald R. Bays and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern, as amended in executive session.

INVESTIGATION FILE

File No. 2006.089

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to file a Complaint and Notice of Hearing for revocation.

INITIAL ANALYSIS

File No. 2007.080

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to offer a Decision and Order (by Consent) to include suspension until the requested documents are provided to the Board. The motion included that the registrant must respond within 30 days.

NOTICES OF UNLAWFUL USE OF THE CPA DESIGNATION

File No. 2007.077

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to direct the Assistant Attorney General to file an injunction in Superior Court for the unlawful use of the CPA designation.

ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION

Settlement Offer

File No. 2006.024; Bartlett, J. Dennis, CPA

A motion was made by Marianne E. DeVries, seconded by Donald R. Bays and passed to accept the signed Decision & Order (By Consent).

File No. 2007.028; Arnold, Chris J.

Deferred action.

File No. 2007.029; Holcomb & Shreeve, CPAs, PC

A motion was made by Marianne E. DeVries, seconded by Donald R. Bays and passed to assign an investigator to the file and direct the investigator to conduct an on-site review of the firm to determine the level of service provided and worked performed.

File No. 2007.042; Western, Janet E., CPA

No action taken.

Termination of Decision & Order (By Consent)

File No. 2007.043; Baldwin & Jones, PLLC

File No. 2007.068; Leslie, John

File No. 2005.070; Jones, Delwin

A motion was made by Donald R. Bays, seconded by James E. May and passed to terminate the Consent Orders and close the files.

Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

NASBA Vice-Chair recommendations and nominees

A motion was made by Donald R. Bays, seconded by Marianne E. DeVries and passed to nominate Thomas Sadler for Vice Chair of NASBA for 2007-2008.

Valerie M. Elliott, Executive Director, reviewed and discussed the following NASBA issues with the Board.

NASBA Candidate fees for the Uniform CPA Examination

NASBA CPA licensing examinations committee

NASBA Quarterly Communications

NASBA Letter from David Costello

NASBA CPA Mobility Task Force

The Board discussed establishing a task force committee to review issues regarding mobility. A motion was made by Donald R. Bays, seconded by Marianne E. DeVries and passed to develop a Mobility Task Force, to include, Mr. Bays; Ms. DeVries; Cindie Hubiak, ASCPA, President and CEO and two others from the society; one member from the Law Review Advisory Committee; and one member of the Accounting and Auditing Standards Committee.

Request for inactive status – A.R.S. § 32 – 730:

David C. Lysne 7959-E

Theodore C. Rodgers 11610-E

Julia Yee 7020-E

A motion was made by James E. May, seconded by Marianne E. DeVries and passed to grant their requests for inactive status.

Application for Certification by Examination, Deferral by Certification Committee -

A.R.S. § 32-721

Brendan Curtis Gallagher

Patrick J. Ramirez reviewed the file. A motion was made by Patrick J. Ramirez, seconded by James E. May and passed to approve his application for certification by examination.

Application for Certification by Reciprocity, Deferral by Certification Committee -

A.R.S. § 32-726(E) & (F)

Neil W. Falken

Donald R. Bays reviewed the file. A motion was made by Donald R. Bays, seconded by Marianne E. DeVries and passed to approve his application for certification by reciprocity.

Michael Spector

Marianne E. DeVries reviewed the file. A motion was made by Marianne E. DeVries, seconded by Patrick J. Ramirez and passed to approve his application for certification by reciprocity pursuant to A.R.S. § 32-726(F).

Application for Certification by Examination, Denial by Certification Committee - A.R.S. § 32-721

Linda G. Sachs

Marianne E. DeVries reviewed the file. A motion was made by Marianne E. DeVries, seconded by James E. May and passed to deny her request for application for certification by examination due to a lack of required work experience.

Darrell B. Williams

Donald R. Bays reviewed the file. A motion was made by Donald R. Bays, seconded by Marianne E. DeVries and passed to deny his request for application for certification by examination because he lacks nine credit hours.

Failure to Respond – A.R.S. § 32-741(A)(9) & (15)

Barbara J. Callahan 3493-E

Jim Dubé, Deputy Director, reviewed the file and provided an update to the Board. A motion was made by James E. May, seconded by Patrick J. Ramirez and passed to deny her renewal application due to her failure to complete the renewal application.

Earl R. Shivers declared a conflict and did vote.

Review of CPE Compliance – ARS 32-730(C) & (D)

Reynaldo I. Aquino 11715-E

A motion was made by Marianne E. DeVries, seconded by Patrick J. Ramirez and passed to offer a Decision & Order (By Consent) to include suspension until the CPE deficiency is cured, and if not accepted within 30 days, to file a Complaint and Notice of Hearing.

Mara C. DeFilippis 13727-E

A motion was made by Marianne E. DeVries, seconded by Patrick J. Ramirez and passed to offer a Decision & Order (By Consent) for suspension until the CPE deficiency is cured, and if not accepted within 30 days, to file a Complaint and Notice of Hearing.

Application for Reinstatement – A.R.S. § 32-748:

John H. Johnson 3535-E (Suspended April 1986)

A motion was made by Marianne E. DeVries, to deny his application for reinstatement.

Motion died for lack of second.

A motion was made by Marianne E. DeVries, seconded by James E. May and passed to deny his request for application for reinstatement due to lack of good cause and conviction of a crime in 2006 related to practice of accounting.

Patrick J. Ramirez voted against the motion.

Rudy Hernandez 2810-E (Suspended October 1996)

A motion was made by Marianne E. DeVries, seconded by James E. May and passed to grant his application for reinstatement.

Robert Anthony Henry 2447-E (Expired November 2005)

A motion was made by Donald R. Bays, seconded by Marianne E. DeVries and passed to grant his application for reinstatement.

William Laird Hoke 4890-E (Expired October 2006)

A motion was made by Marianne E. DeVries, seconded by James E. May and passed to grant his application for reinstatement.

Failure to Respond – Peer Review Originally Due by June 30, 2006 – Previously Granted Extension until December 31, 2006

William M. Jurgens CPA 4161-S

A motion was made by Donald R. Bays, seconded by Marianne E. DeVries and passed to offer a Decision and Order (By Consent) for suspension until completion of peer review.

Rulemaking – Certification & Self-Reporting

A motion was made by James E. May, seconded by Marianne E. DeVries and passed to close the rulemaking packets and direct the Executive Director to submit the packets to Governor's Regulatory Review Council.

CONSENT AGENDA

(The Board may pull any of the following items off the consent agenda and take individual action) Board discussion and legal action on the following items:

A motion was made by Marianne E. DeVries, seconded by Patrick J. Ramirez and passed to accept the following consent agenda:

- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meets the requirements of A.R.S. § 32-734):

Larry B. Betts CPA PC	Malcolm S. Johnson
Partner: Larry B. Betts 4942-E	Certified Public Accountant, P.C.
	Partner: Malcolm S. Johnson 2930-R

- b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants (Meet the requirements of A.R.S. § 32-735):

CPAMaster LLC	Keen CPA PLC
Partners: Twyla R. Bowman 10899-E	Partners: Jim Keen 13461-E
 Taryle & Associates CPA's PLLC	 CPA Global Tax & Accounting PLLC
Partners: Warren Taryle 13020-R	Partners: Pallav Acharya 12198-E
 Khan & Kistler CPA LLC	 Stephen P. Henry CPA PLLC
Partners: A. K. Khan 11183-R	Partners:
Thomas Walker Kistler 2360-E	Stephen P. Henry 14357-R

James Gross CPA PLLC
Partners:
James Gregory Gross 9589-E
Kuhler & Company PLLC
Partners: Amanda Kuhler 12570-R

Kendal T. Mueldener CPA PLLC
Partners:
Kendal T. Mueldener 9116-R

CG Accounting Service LLC
Partner: Cynthia A. Glauner 13028-E

Lee A. Baker CPA PLLC
Partner: Lee A. Baker 13754-R

Moss Adams LLP
Partners: Sheldon J. Epstein 8518-R
Mark E. Weber 4849-E
Glenn C. Conover 7203-E

Meyer Accounting LLC
Partner: Amy E. Meyer 11039-E

SMJ Accounting Services LLC
Partner: Seth M. Jardine 13640-E

Victoria M. Smith, PLLC
Partner: Victoria M. Smith 13581-R

Stephanie G. Irwin CPA LLC
Partners:
Stephanie Guthrie Irwin 4891-E
Ronald D. Eischer CPA PLLC
Partners: Ronald D. Eischer 12707-R

Jones, Nardi & Lemley, PLLC
Partners: Mindy N. Jones 9056-E
John L. Nardi 12220-E
Scott A. Lemley 13840-R

Bellone & Bordeleau CPA's PLC
Partners: Angelo Bellone 12470-E
Jerry A. Bordeleau 12602-E

Accounting Advancement LLC
Partners: Jason W. Eastburn 12386-E
James P. Soller 11980-E
John J. Garcia 10910-E

Sigma Accounting PLLC
Partner: Marvin Doxey 2985-E

Jason D. Farnsworth, PLLC
Partner:
Jason D. Farnsworth 7275-E

Alan L. Wilson CPA PLLC
Partner: Alan L. Wilson 4749-E

Roger T. Bollard PLLC
Partner: Roger T. Bollard 2400-E

- c. Recommended for Registration of Sole Practitioner for the following Applicants
(Meet the requirements of A.R.S. § 32-731):

Teal Tax Services
Owner: Tiffany E Lum 13734-E

- d. Recommended for Firm Name Change:

ProVizion PLC
DKAdvisors PLC 2378-L
Thomas M. Wheelwright 6570-E

Udall & Casey PLC
Thomas M. Udall CPA PLC 1128-L
Thomas M. Udall 9779-R
Thomas DJ Casey 13724-E

Kaplan CPA PC
Kaplan & Company CPA's PC 635-C
William A. Kaplan 3447-R

Epps CPA Consulting PLLC
Epps & Associates PLLC 2528-L
Joe Epps 11147-R

CPA On-Call LLC
Ladybug Resources LLC 2631-L
Carolyn Clark 9579-E

LarsonAllen LLP
Larson, Allen, Weishair & Co LLP 2719-L
Anita Baker 13835-R

Semple, Marchal & Cooper LLP
Semple & Cooper LLP 933-B
Partners: Robert M. Semple 3559-R
Steven D. Marchal 4929-R
Brian F. Semple 5142-E
Guy Mechlem 6270-E
Deborah A. Tutrone 7349-E

e. Request for Firm Cancellation – Do not wish to renew:

Leo Richard Ltd 2399-C
Ann Brown CPA PC 53-C
Mueldener, Wilson &
Associate CPA's PLLC 1017-L
Kuhler & Brandt CPA's PLLC 2497-L
Gendron & Co LLC 2411-L

Kenneth G Soucy LLC 2628-L
Michael M. Byrne CPA PC 1152-C
Maureen A. Reid PC 886-C
O'Connor Group PC 2065-C
Janie C. Strasser CPA PLC 2653-L

f. Recommended for Cancellation of Certificate per registrant's request not to renew:

Gwenlyn Jackson Mezosi 7596-E
Timothy T. Fischer 12317-R
Trudy Beth Woodlands 6635-R
Richard Bernard Silverstein 7187-R
William P. Burns 6786-R

Daniel Roger Lilly 3247-E
Shahriar Arfa-Zanganeh 13922-R
William Scott Lutz 5961-E
David A. McGowan 13617-R
John E. Czarnecki 14176-R

g. Recommended for Reissuance of Certificate because of Name Change:

Jennifer D. O'Connor (Tellez) 10803-E
Gwendolyn Freyja Tremail (F. Lipsey) 10066-E
Sharon Kaye Archer (Naughton) 3394-E
Jennifer R. Amaya (McCord) 12412-E
Tiffany W. Jagoda (White) 11790-E
Stephanie Tosseth Midboe (A. Tosseth) 12453-E
A. Martha Ammon (Aglae M. Ammon) 6881-E
Renee L. Powell (Stowe) 9906-E
Sarah Ellen Jones (E. Canales) 13904-E
Lori A. Meeks (Boncoskey) 11366-E
Ali J. Perich (Schmidt) 11607-E

h. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):

Katja B. Lopez 12265-E

i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:

Marion F. Child	Samuel L. Cummings
Jayashree Ganesan	Stephanie Gerber
Brent Hagerman	Scott A. Hamilton
Sara R. Hesch	Brent Karl Kaspar
Thomas Kerkaert	Elmira Klotsman
Morgan Kelly Larsen	Gang Li
Deanna L. Main	Marvin Marcial Mendieta
Ryan Allen McElhaney	Mark Daniel Patton
Xiaohui Peng	Jennifer L. Radke
Linda K. Ragsdale	Lori A. Rayhorn
Carla L. Rogers	David R. Sadler
Justin J. Saunders	Stefan Sigurdsson
Sarah Swails	Kristi A. Swearingen
Derek R. Taylor	Jes Taylor
Cristine TorreFranca	Edwin Zimmer

j. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. §32-724:

Howard C. Doane – California	Danielle Gonzalez - New York
Cathleen Jayne Guerriero - New York	Robert E. Huber – California
Steven G. James – California	Michael David Parkinson – California
Frank Michel Zabaleta - California	

k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Darin Andreas - New Mexico	Andrew D. Bailey, Jr. – Indiana
Candice L. Bartle – Texas	Jay A. Burnett – Alaska
Benjamin J. Cunningham – Michigan	John A. Davis – Georgia
Michael T. Finnegan – Illinois	Michael J. Galvin - New Jersey
Charles H. Hocker – Maryland	Wayne T. Hoeing – Indiana
James F. Johnson – Oregon	Robert J. Kennedy – Ohio

Steven J. Maher – Pennsylvania	Tony Maki – Washington
Paul McLeod – Oregon	Sylvia Lucille Miles – California
Julia Nierad – Virginia	Curtis E. Ohlhauser - Nevada
Michael H. Pak – Virginia	Connie Shannon Partridge – PA
Richard T. Payne – Oklahoma	Amy Michele Peretzman – WA
Mark W. Roberts – Idaho	Roy Romero – Utah
Jerry F. Schatza – Idaho	Gregory W. Schwartz - NJ
James K. Soderberg – Illinois	Harry K. Sorensen – Nebraska
Craig William Spraker – Nevada	David A. Stene – Pennsylvania
Kindy Stevens – Oregon	J. Michael Stolp - South Carolina
Erin L. Viner – Illinois	Jeffery Allen Vrieze – Illinois
Kenneth P. Wood - North Carolina	Richard A. Wright – Ohio
John J. Zatarski - Illinois	

- I. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-723:
Craig H. Snyder – Utah

- m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Aisha Alam	Susan Joan Alderete	Cheryl Ann Anderson
Heather M. Argenio	Shawna Frances Barney	Matthew Justin Bingham
Linda Cathleen Bruno	Edward Jacob Catu	Shruti Chopra
Joshua L. Cline	Irma Jean DeTour	Shanika D. Dissanayake
Amber Marshaine Eicher	Karen Elizabeth Ekren	Sterling Leroy Ellsworth
Natasha Fenner	Miguela Oliveros Ford	Jaime Leigh Gallick
Melanie Christine Gasson	Jessica Renee Gratz	Robert James Griffiths
Brian Thomas Groark	Derek Andrew Hampshire	Eric S. Hayes
Jane Ellen Hobart-Kahler	Katie Lynn Holter	Sabrina Soyoung Hur
Terrance Wade Ihnen	Mark Grayson Kappelman	Roger Charles Knudson
Austin Phillip Kupper	Sarah Nicole Lepley	Colin Donald Malchow
Barbara Ann Maxwell	Jason Wayne Mejdrich	Scott G. Moushon

Kristen Son Mun	Nancy Zhang Pat	Garth James Perry
Corinne Jená Powell	Marte Martin Ruiz	Jessi Lyn Schaub
David Scott Sharp	Denise E. Sierra	Jasjeet Pal Singh
Cynthia J. Smith	Tommy L. Sutton	Cynthia Cassel Thomas
Christopher Thomas Todaro	Neil Sebastian Traver	Julie Anne Trombley
Eric Jason Whitfield	Seth Conroy Wilks	Robert Thomas Willard
Susan Ann Wirth	Shaun Michael Wurtz	Darcy Marie Groen

- n. Recommendation of the Peer Review Oversight Advisory Committee for approval on the following firms in compliance A.A.C. R4-1-454:

Alexander Consulting 2662-L	Amster & Willis CPA's PC 8-C
Baddar, Mark CPA PC 2000-C	Baldwin & Jones PLLC 2457-L
Bee, Linda P. CPA PC 906-C	Brock, Calvin R. CPA 4757-S
Evans & Hillebrand PC 116-C	Grant Thornton LLP 2410-L
Griffin, John E. CPA 5138-S	Hahn, Jon R. 5410-S
Hoffman, Alan, CPA PC 1090-C	Horne LLP 1183-B
Kaplan & Company 635-C	Kent, Lloyd E., CPA 4168-S
Kovalcik & NG PLLC 2175-L	Kilpatrick Luster & CO CPA PLLC 987-L
Lindow KA CPA PC 2273-C	Mayer Hoffman McCann PC 2483-C
Moore & Giese CPA's PC 2481-C	Olson, M.R. CPA PLLC 2754-L
Pinney, Constance, CPA PC 799-C	Rasco, Bette N 4571-S
Reynolds, R. Scott CPA 5199-S	Rauch Hermanson & Everroad LTD 292-C
Rogers, Janelle CPA PC 2541-C	Shelley International LLC 2763-L
Voordeckers, Robert J. 4627-S	Tassainer, Garin C. CPA PC 2610-C
Weber, Theresa CPA 5248-S	Zimmer Jr., James M. CPA PC 2007-C

SUMMARY OF CURRENT EVENTS

None.

DISCUSSION OF ITEMS TO BE PLACED ON FUTURE MEETING AGENDA

None.

ADJOURNMENT

A motion was made by James E. May, seconded by Marianne E. DeVries and passed to adjourn at 12:22 p.m.

Earl R. Shivers, CPA, President

Marianne E. DeVries, CPA, Treasurer

Patrick J. Ramirez, Secretary

Donald R. Bays, CPA, Member

Debbi Fitzgerald, CPA, Member

James E. May, Member